

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF CHANGE**  
**PARTNERSHIP BUSINESS PROFITS TAX RETURN**  
**IRS ADJUSTMENT ONLY**

FOR DRA USE ONLY

For the CALENDAR year **1993** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

**SEQUENCE #4**

<b>STEP 1</b> Please Print or Type	NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET	PRINCIPAL BUSINESS ACTIVITY CODE
	CITY/TOWN, STATE & ZIP CODE	FOLLOW FEDERAL INSTRUCTIONS
<b>STEP 2</b> Federal Information and Special Return Type	Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the partnership which have not been previously reported to N.H. Years covered by IRS _____ . Submit changes under a separate cover with form RP-87-C ONLY CHECK IF BOX APPLIES (See Instructions) <input checked="" type="checkbox"/> <b>AMENDED RETURN</b> <input type="checkbox"/> <b>FINAL RETURN</b> for Report of Change	

**STEP 3** **COMPLETE PAGE 2 BEFORE COMPUTING TAX**

<b>STEP 4</b> Figure Your Tax	9. Adjusted Gross Business Profits (From page 2, line 8).....	9.		
	10. New Hampshire Apportionment(From RP-80, line 5).....	10.	.	
	11. New hampshire Taxable Business Profits (Line 9 x line 10).....	11.		
	12. New Hampshire Business Profits Tax (See Instructions).....	12.		

<b>STEP 5</b> Figure Your Credits	13. Credits allowed under RSA 77-A:5(Attach Form DP-160).....	13.		
	14. Subtotal (Line 12 less line 13).....	14.		
	15. Business Enterprise Tax Credit (From Form BET-LNG or BET-EZ, line 5).....	15.		
	16. Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of line 14 or line 15) (See instructions).....	16.		
	17. NH Business Profits Tax Net of Statutory Credits (Line 14 less line 16).....	17.		

<b>STEP 6</b> Figure Your Payments, Interest and Penalties	18. <b>PAYMENTS:</b> (a) Tax paid with Application for Extension.....	18(a)			18.		
	(b) Payments from 1993 Estimated Tax.....	18(b)					
	(c) Credit carried over from prior year.....	18(c)					
	(d) Payment made with original return.....	18(d)					
	(e) Other payments (Attach schedule).....	18(e)					
	19. <b>BALANCE OF TAX DUE</b> (Line 17 less line 18).....	19.					
	20. <b>Additions to Tax:</b> (a) Interest.....	20(a)			20.		
	(b) Failure to Pay.....	20(b)					
	(c) Failure to File.....	20(c)					
	(d) Underpayment of Estimated Tax.....	20(d)					
21. <b>BUSINESS PROFITS TAX Balance Due</b> (Line 19 plus line 20) (See instructions).....	21.						
Enter this amount on Form BET-LNG line 12(b)							
22. <b>BUSINESS PROFITS TAX Overpayment</b> (Line 18 less line 17 adjusted by line 20, if applicable).....	22.						
(See instructions) Enter this amount on Form BET-LNG line 13(b)							

**STEP 7** **Signatures** THIS RETURN MUST BE ACCOMPANIED BY A COMPLETE AND LEGIBLE COPY OF THE U.S. PARTNERSHIP INCOME TAX RETURN, FEDERAL FORM 1065, PAGES 1 THROUGH 4, WITH SUPPORTING SCHEDULES, AND A COPY OF SCHEDULE K-1 FOR EACH PARTNER FOR THE SAME TAXABLE PERIOD.

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE (IN INK) OF OFFICER	SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER
TITLE	DATE
PREPARER'S TAX IDENTIFICATION NUMBER	DATE
PREPARER'S ADDRESS	
CITY/TOWN, STATE & ZIP CODE	

MAIL TO:

NH DEPT. OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

**STEP 8** Attach this return and applicable federal return and schedules to Form ROC-BET-LNG.

**1. INCOME AND DEDUCTIONS**

(a) ordinary income or (loss) from trade or business activities (Federal Form 1065, page 1, line 22).....	1(a)		
(b) Net income or (loss) from rental real estate activities (Federal Form 1065, Schedule K, line 2).....	1(b)		
(c) Net income or (loss) from other rental activities [Federal Form 1065, Schedule K, line 3(c)].....	1(c)		
(d) Portfolio income or (loss) [Federal Form 1065, Schedule K, lines 4(a), (b), (c) and (f)].....	1(d)		
(e) Guaranteed payments to partners (Federal Form 1065, page 1, line 10).....	1(e)		
(f) Other income or (loss) from partnership activities not included in lines 1(a) through 1(e) above.....	1(f)		
(g) Partnership expenses on Federal Form 1065, Schedule K, lines 8 through 11.....	1(g)	(	)
(h) Separate entity limitation adjustment (See instructions).....	1(h)		
(i) TOTAL [Combine lines 1(a) through 1(h)].....	1(i)		

**2. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS)** Attach schedule if additional space is needed.

Description of Property	Gain (Loss)		
(a) .....			
(b) .....			
(c) .....			
(d) .....			
(e) TOTAL GAIN (LOSS) FROM SALE OF ASSETS.....	2		

**3. INSTALLMENT GAIN OR (LOSS)** Attach schedule if additional space is needed.

Date of Original Sale	Description of Property	Gain (Loss)		
Mo Day Year				
(a) .....				
(b) .....				
(c) .....				
(d) .....				
(e) TOTAL INSTALLMENT GAIN OR (LOSS).....	3			

**4. GROSS BUSINESS PROFITS** (Line 1(i) adjusted by lines 2 and 3)..... 4**5. COMPENSATION DEDUCTION FOR PERSONAL SERVICES** (See Instructions)..... 5**6. SUBTOTAL**(Line 4 adjusted by line 5). **If a loss show in brackets.**..... 6  
(See instructions for NOL carryback provisions.).....**7. NH ADDITIONS AND DEDUCTIONS**

(a) Add back income taxes or franchise taxes measured by income for which a deduction was taken on Federal Form 1065 (Attach schedule).....	7(a)		
(b) "Safe Harbor" or other similar leases (RSA 77-A:4-a and Rev 303.02) (Attach schedule showing computation).....	7(b)		
(c) NH Net Operating Loss Deduction (Attach Form RP-132).....	7(c)	(	)
(d) Interest on U.S. obligations.....	7(d)	(	)
(e) Wage adjustment required by IRC Section 280C(a).....	7(e)	(	)
(f) Income exempt under federal constitutional laws net of related expenses. (Attach schedule giving name, Fed. I.D. No. and amount by payor).....	7(f)	(	)
(g) Distribution from a joint venture or a second partnership which has already been subject to the NH Business profits Tax.....	7(g)	(	)
(h) Add the amount of increase in the basis of assets which was due to the sale or exchange of interest in the partnership (RSA 77-A:4, , XIV).....	7(h)		
(i) Interest and dividends subject to tax under RSA 77 (See instructions).....	7(i)	(	)
(j) Contributions made to a qualifying Venture Capital Fund.....	7(j)	(	)
(k) Add back return of capital received from a qualifying Venture Capital Fund (See instructions).....	7(k)		
(l) Other additions and deductions required by RSA 77-A:4 (See instructions and attach schedule).....	7(l)		

(m) Total additions and deductions [Combine line 7(a) through 7(l)]..... 7(m)

**8. ADJUSTED GROSS BUSINESS PROFITS** [Line 6 adjusted by line 7(k)].....8